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**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	Case No. 08-35653
)	
CIRCUIT CITY STORES, INC.)	Jointly Administered
<i>et al.</i> ,)	
)	
Debtors.)	

**STATE OF COLORADO'S LIMITED OBJECTION TO MOTION OF DEBTORS
FOR ORDER PURSUANT TO BANKRUPTCY CODE SECTIONS 105 AND 502,
AND BANKRUPTCY RULE 2002, 3003(c)(3), AND 9007 (I) SETTING GENERAL
BAR DATE AND PROCEDURES FOR FILING PROOFS OF CLAIM, AND (II)
APPROVING FORM AND MANNER OF NOTICE THEREOF**

The Colorado Department of Revenue ("Colorado"), by and through John W. Suthers, Attorney General, hereby objects as follows to the above-referenced motion (the "Motion," docket no. 411):

1. Paragraph 13 of the Motion requests the Court to set February 27, 2009 as a "Governmental Bar Date" for the filing of proofs of claims by governmental units.

2. 11 U.S.C. § 502(b)(9) provides, in pertinent part, that "a claim of a governmental unit shall be timely filed if it is filed before 180 days after the date of the order for relief or such *later* time as the Federal Rules of Bankruptcy Procedure may provide" (emphasis added). Bankruptcy Rule 3002(c)(1) provides that "[a] proof of claim filed by a governmental unit is timely filed if it is filed not later than 180 days after the date of the order for relief." Bankruptcy Rule 9006(c)(2) provides that "[t]he court may not reduce the time for taking action pursuant to Rules ... 3002(c)"

3. Neither 11 U.S.C. § 105 nor Bankruptcy Rule 3003(c)(3) permits the Court to override these express provisions of the Code and the Rules.

4. As noted by the State of Texas in its November 26 objection to the Motion, orders to set an earlier bar date are ineffective, since they conflict with the clear statutory minimum for a government bar date. *In re George Transfer, Inc.*, 212 B.R. 475 (Bankr. D. Md. 1997).

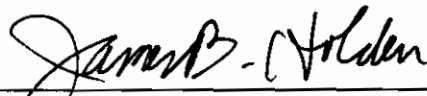
5. The Motion is a classic instance of an attempt to ambush *all* creditors in this case, governmental and otherwise, with a short response period made even shorter by the Thanksgiving holidays. The details are set forth in the State of Texas' objection. There was no exigent circumstance requiring such abbreviated notice. This is just game playing by Debtor's counsel.

6. Colorado submits that the Court has no choice but to deny the Motion insofar as it applies to governmental units. But the Court should also take this opportunity to advise Debtor's counsel that it expects the Debtor to provide more meaningful notice to creditors on this matter, and all other matters, as this case moves forward.

WHEREFORE, the Colorado Department of Revenue requests that the Court deny the Motion insofar as it purports to shorten the statutorily-mandated claims filing period for governmental units.

Respectfully submitted this 26th day of November, 2008.

JOHN W. SUTHERS
Attorney General



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CERTIFICATE OF SERVICE

This is to certify that I have duly served the within **STATE OF COLORADO'S LIMITED OBJECTION TO MOTION OF DEBTORS FOR ORDER PURSUANT TO BANKRUPTCY CODE SECTIONS 105 AND 502, AND BANKRUPTCY RULE 2002, 3003(c)(3), AND 9007 (I) SETTING GENERAL BAR DATE AND PROCEDURES FOR FILING PROOFS OF CLAIM, AND (II) APPROVING FORM AND MANNER OF NOTICE THEREOF** by depositing copies of same in the United States mail, first-class postage prepaid, at Denver, Colorado, this 26th day of November, 2008 addressed as follows:

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